PART VI.—FOREST REVENUE AND EXPENDITURE.

1. Where forest reserves have been surveyed and demarcated, the proceeds of any land revenue derived from fields cultivated within the limits are to be credited to "Forests." Where it has not been found possible to include large cultivated areas, producing teak, in reserves, the value of the teak alone is to be credited to Forests, and not the revenue derived from cultivation. There can be no doubt that cultivation within reserves should be quite the exception. On the other hand there can be no real foundation for the suspicion that the Forest Department are anxious to swell their receipts by this means, in as much as receipts from cultivation and grazing are kept quite distinct and separate in the accounts. With a view, however, to meet the objection to possible competition between the Revenue and Forest Departments it should be laid down that land let out by the latter for cultivation (beyond the rent-free portion) should pay full survey rates. Then it is unquestionably advisable that there should be no conflict of jurisdiction within an area which it has been determined to set apart for forest; that lands now held on the survey tenure should, in the event of their being thrown up, not be again given out for cultivation on the same terms; and that as far as possible all persons who are permitted to cultivate, (and they should be restricted to those whose presence is necessary for the preservation and working of the forests), should be permitted to do so solely as tenants-at-will. As to the argument on the score of special knowledge of revenue administration,—looking to the wild nature of the country in which these reserves are usually to be found and to the infrequency of the visits of the higher Revenue officials, it seems tolerably certain that the rude system of revenue management that obtains will be as well, if not better, superintended by the District Forest Officer and his people, as by the Collector and his ordinary establishment. (G. Rs. Nos. 342, dated January 1874, and 2825, dated 4th June 1874.)

2. The sale-proceeds of grass from protected forests should be credited to Forests and not to Land Revenue. (G. R. No. 1157, dated 3rd March 1880.)

3. The principle adopted for occupied land in No. 93 of the rules under Section 214 of the Land Revenue Code should be applied in the case of the sale of trees on assessed waste land. Accordingly, only the proceeds of the sale of teak, blackwood and sandalwood trees on assessed waste land not included in forest should be credited to the Forest Department; the proceeds of the sale of all other trees on such land should be credited to Land Revenue. The same principle should be applied also to unassessed waste not included in forests. In occupied numbers, the sale-proceeds of trees, which

are placed at the disposal of the Forest Department by Rule 93, or are reserved by such a special rule as No. 98-A., should be credited to the Forest Department, and the sale-proceeds of all other trees to the Revenue Department. (G. Rs. Nos. 3095, dated 16th April 1884, 3838, dated 13th May 1884, and 4503, dated 4th June 1884.)

4. The honi and matti trees which are reserved in Kánara under Rule 91 of the rules under Section 214 of the Land Revenue Code, should be considered as at the disposal of the Forest Department like teak, blackwood and sandalwood. (G. R. No. 1053, dated 4th February 1885.)

5. The Commissioner in Sind and the Divisional Commissioners are authorized to sanction refund of forest revenue exceeding Rs. 200. (G. R. No. 1351, dated 18th February 1893.)

6. Conservators of Forests are invested with powers to sanction refunds of forest revenue up to Rs. 200 in each case. (G. R. No. 773, dated 30th January 1886.)

7. Whenever it is necessary to write off as irrecoverable any outstanding revenue in the event of agriculturists or other private purchasers failing to remove forest material cut for them by the Forest Department on receipt of part payment, the sanction of Government should be obtained in accordance with Section 106 of the Forest Department Code, 4th Edition. (G. R. No. 2185, dated 19th March 1886.)

8. All officers charged with the administration of the Government forests should be impressed with the necessity for close scrutiny of expenditure, and the most careful consideration of all means and methods for securing the best possible results. The working of a Department which depends for financial success upon an intelligent appreciation of commercial facts, requires something more than that zealous and careful discharge of ordinary official duties for which the controlling officers of the Forest Department are conspicuous. The Conservators should endeavour themselves and through their superior subordinate staff to obtain such information regarding supply and demand, both present and prospective, as will enable them to avoid over-production, to take advantage of new markets, and to anticipate increasing demands.

This is everywhere needed, but especially in the Northern* Circle, which is burdened with districts which, so far from yielding any net forest revenue, are, in so far as the forest administration is concerned, worked at a loss.

(G. L. No. 2233, dated 12th April 1888.)

9. Conservators are not to incur, without the express sanction of Government, any expenditure in

*Note.—The reference is to the old Northern Circle, which comprised all the divisions of the present Northern and Central Circles.

excess of the authorized grants. (G. R. No. 9009, dated 8th December 1883.)

10. The exercise of the discretion allowed to Divisional Forest Officers under paragraph 156 of the Forest Department Code, 4th edition, in the matter of incurring capital expenditure on special works, is not likely to prove harmful, but should any individual officer show a lack of judgment in using it, it can be withheld from him. (G. R. No. 2330, dated 18th March 1884.)

The general rule is that all expenditure incurred by the Public Works Department shall appear in the public accounts under the head of Public Works, and not under the head of the Department which benefits by the works. If the Forest Department is anywhere made an exception to this general rule in respect of its public works charges, such exception shall cease, as it is opposed to the whole principle of the construction of the public accounts. All buildings and works to be executed by the Forest staff without the assistance of the Public Works Department will, however, continue to be provided for in the estimates of the Forest Department. (G. I., F. & C., No. 1040, dated 17th May 1884; *vide* G. R. No. 4585, dated 6th June 1884.)

11. In the case of any road construction contemplated by the Local Boards which is likely to be of service to the Government forests, some assistance from Government may be looked for. (G. Rs. Nos. 8738, dated 24th December 1887, and 2232, dated 12th April 1888.)

12. The entire cost of the feed and keep of transport elephants lent by the Military Department for the use of the Forest Department should be charged to the Forest Department. (G. R. No. 1473, dated 19th February 1885.)

13. Expenditure incurred by Forest Departments on the collection and preparation of specimens of forest and other produce, insects and other objects of natural history intended for forest schools, museums, exhibitions, &c., should, unless otherwise ordered, be met from the sanctioned forest budget allottments under sub-head A. IX-C. ('Miscellaneous Other Charges'), or, if necessary, by transfers to this from other sub-heads, within the total forest budget grant of the year concerned. (G. I., R. & A., No. 23-F., dated 24th September 1891; *vide* G. R. No. 7223, dated 20th October 1891.)

14. The Conservator of Forests, S. C., is authorized to incur the charge on account of the fixed contingent allowance of 4 annas to each of the round guards of the Kolába Division. (G. R. No. 8607, dated 2nd November 1892.)